PTO/SB/80 (12-03)
Approved for use through 11/30/2005, OMB 0651-0035
U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO

I hereby appoint:		
X Practitioners associated with the Customer Number:	24737	7057
		007.10
Practitioner(s) named below (if more than ten patent pr	actitioners are to be named, then a c	ustomer number must be (sed):
Name	Reg	istration Number
		* PRADE
		ANADE
as attomey(s) or agent(s) to represent the undersigned before	the United States Patent and Trader	mark Office (USPTO) in connection with
any and all patent applications assigned only to the undersigned attached to this form in accordance with 37 CFR 3.73(b).	ed according to the USPTO assignment	ent records or assignment documents
Assignee Name and Address:	M 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Koninklijke Philips Electronics Groenewoudseweg 1	N.V.	
5621 BA Eindhoven, The Netherlan	nds	
		ľ
A copy of this form, together with a statement u	Inder 37 CFR 3.73(b) (Form	PTO/SR/96 or equivalent) is
required to be filed in each application in which	this form is used. The stat	tement under 37 CER 3 73/6\
may be completed by one of the practitioners a authorized to act on behalf of the assignee, and	ppointed in this form if the I must identify the applicati	appointed practitioner is
Attorney is to be filed.		on in which this rower or
The individual whose signature and title is su	E of Assignee of Record upplied below is authorized to act or	n behalf of the assignee
Name Matthieu van Kaan	<u> </u>	
Signature	Date	42:110 500
Title Authorized Representative	Teleph	018 (914) 333–9600
This collection of information is required by 37 (358 1 31 and 1 32 The		(714) 333-9600

This collection of information is required by 37 (374, 1.31 and 1.33). The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 23313-1450. ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

PTO/SB/96 (08-03)
Approved for use through 07/31/2006. OMB 0651-0031
U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE
Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

<u>s</u>	TATEMENT UNDER 37 CFR 3.73(b)		
Applicant/Patent Owner: Koninklijke Philips Electronics N.V.			
Application No./Patent No.: Concurrently	Filed/Issue Date: Concurrently		
Entitled: SPATIAL AUDIO			
Koninklijke Philips Electronics N.V. (Name of Assignee)	, a <u>corporation</u> (Type of Assignee, e.g., corporation, partnership, university, government agency, etc.)		
states that it is: 1. the assignee of the entire right, title, a	nd interest; or		
2. an assignee of less than the entire rig The extent (by percentage) of its own in the patent application/patent identified abo	ership interest is ———— %		
A. [] An assignment from the inventor(s) of in the United States Patent and Trader attached.	f the patent application/patent identified above. The assignment was recorded mark Office at Reel, Frame, or for which a copy thereof is		
OR			
B. [] A chain of title from the inventor(s), of below:	the patent application/patent identified above, to the current assignee as shown		
1. From: ——————	To:		
The document was recorded in	the United States Patent and Trademark Office at, or for which a copy thereof is attached.		
	To:		
The document was recorded in	the United States Patent and Trademark Office at		
Reel, Frame	, or for which a copy thereof is attached.		
3. From:	To:		
The document was recorded in Reel, Frame	the United States Patent and Trademark Office at, or for which a copy thereof is attached.		
[] Additional documents in the cha	ain of title are listed on a supplemental sheet.		
[] Copies of assignments or other documen [NOTE: A separate copy (i.e., the original must be submitted to Assignment Division recorded in the records of the USPTO. Separate contents of the Separate contents of the USPTO.	al assignment document or a true copy of the original document) on in accordance with 37 CFR Part 3, if the assignment is to be		
The undersigned (whose title is supplied belo	ow) is authorized to act on behalf of the assignee.		
9/23/04	Russell Gross, Reg. 40,007		
Date	Typed or printed flame		
(914) 333-9631	WIIMON WAS		
Telephone number	Signature		
	Corporate Counsel		
	Title		

This collection of information is required by 37 CFR 3.73(b). The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Form PTO 1595 (Rev. 6-93)	RECORDATION FORM COVER SHEET PATENTS ONLY U.S. Dept. of Commerce Patent and Trademark Office			
To the Commissioner for Patents: Pl	ease record the	attached original documents or copy thereof.		
1. Name of conveying party(ies): Dirk Jeroen BREEBAART Steven Leonardus Josephus Dimphina E DE PAR Additional name(s) of conveying part attached? Yes X No		2. Name and address of receiving party(ies): Name: Koninklijke Philips Electronics N.V. Internal Address: Street Address: Groenewoudseweg 1 NL-5621 BA Eindhoven The Netherlands		
3. Nature of conveyance: X Assignment Security Agreement Other Execution Date: 9/9/04.	Merger nange of Terms	Additional name(s) & address(es) at ached? 7()570 Yes x No OCT 1 9 200		
4. Application number(s) or patent number(s): If this document is being filed together with a new application, the execution date of the application, is 9/9/04. A. Patent Application No.(s) B. Patent No (s)				
	Additional	numbers attached? Yes X No		
Name and address of party to who correspondence concerning document s mailed:		6. Total number of applications and patents involved:		
Name: Philips Electronics North Corporation	America	7. Total fee (37 CFR 3.41)\$40.00		
Internal Address:		Enclosed X Authorized to Deposit Account		
Street Address: P.O. Box 3001 345 Scarborough	<u>Road</u>	8. Deposit Account Number: 14-1270 (Attach duplicate copy of this page paying by deposit account)		
City: Briarcliff Manor State:	<u>NY</u> Zip: <u>10510</u>			
DO NOT USE THIS SPACE				
9. Statement and signature.				
To the best of my knowledge and belief, the foregoing Information is true and correct and any attached				
copy is a true copy of the original document.				
Russell Gross, Reg. 40,007 Name of Person Signing Name of Person Signing Name of Person Signing				
Total number of pages including cover sheet, attachments, and document: $\underline{2}$				

Mail documents to be recorded with required cover sheet information to:

Commissioner for Patents

Box Assignments

Alexandria, VA 22313-1450

For good and valuable consideration, of which I acknowledge receipt, I, as a below-named assignor, sell and assign to
Koninklijke Philips Electronics N.V. (hereinafter "Assignee") a corporation existing under the laws of the Kingdom of the
Netherlands, whose business address is Groenewoudseweg 1, 5621 BA Eindhoven, the Netherlands, its successors and
assigns, the application for a United States Patent for the improvements in a

invented by us, which application:	70570
is executed concurrently herewith	OCT 1 9 2004
was executed by me/us on	
is Serial No filed	The rounding of
is International Application No. PCT/IB03/01650 filed 22 April 2003,	RADEMA

and all rights in and to said application, and all Patents which may be granted therefor, and all divisions, reissues, continuations and extensions thereof, and authorize and request the Commissioner of Patents and Trademarks to issue all Patents on said improvements or resulting therefrom to said Assignee as assignee of the entire interest and covenant that I have full right so to do, and agree that I will communicate to said Assignee or its representatives any facts known to me respecting said improvements and testify in any legal proceeding, sign all lawful papers, execute all divisional, continuing and reissue applications, make all rightful oaths and generally do everything possible to aid said Assignee, its successors, assigns and nominees, to obtain and enforce proper protection for said invention.

O9 September 2004 (sign name here)

Date (print name here)

O9 September 2004 (sign name here)

Date (print name here)

Date (print name here)

Steven Leonardus Josephus

, Assignor

Dimphina Elisabeth VAN DE PAR